

LAWS OF GUYANA

CHAPTER 79:03

PROVISIONAL COLLECTION OF TAXES ACT

ARRANGEMENT OF SECTIONS

SECTION

- 1. Short title.
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- 3. Commencement and duration of order.
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1929 Ed.
c. 41
1953 Ed.
c. 314

An Act to provide for the Collection of certain Duties.

14 of 1928

[15TH DECEMBER, 1928]

1. This Act may be cited as the Provisional Collection of Taxes Act.

Short title.

2. When the Minister has, during any session of the National Assembly, approved of the introduction into the National Assembly of a bill whereby, if it be passed into law, an import, export or excise duty is imposed on any article or articles previously exempt from that duty, or whereby the import, export or excise duty or duties previously payable on any article or articles is altered, the Minister may order that the Comptroller of Customs or the district commissioner, as the case may be, shall demand, levy, and collect on that article or those articles, the respective duty or duties set forth in the bill as the duty or duties to be levied thereon respectively, instead of the duties payable thereon, respectively under the existing law:

Alteration of
or exemption
from duty
payable under
existing law
when bill
approved by
the Minister.
[65 of 1952]

Provided that, where the alteration of the duty contained in the bill is a reduction of the duty under the existing law the duty under the existing law shall be levied and collected.

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Provisional Collection of Taxes

Commence-
ment and
duration of
order.

3. (1) Every order aforesaid shall come into force on the day whereon a motion for the first reading of the bill is made in the National Assembly and, for the period limited by this section, shall have statutory effect as if contained in an Act.

(2) The order shall cease to have statutory effect—

(a) on the rejection by the National Assembly of the bill in respect of which the order was issued; or

(b) on the withdrawal of the bill; or

(c) when the bill enacted comes into operation as an Act.

Refund of
duties.

4. So much of any duty which has been paid on any article under this Act as is in excess of the duty payable on that article immediately on an order ceasing to have statutory effect shall be repaid to the person who paid it.
